

# newmexicofilmmoffice

## NMFO PRODUCTION PRE-PRODUCTION MEETING AGENDA

*New Mexico continues to offer one of the most competitive incentives package in the industry which includes a base 25% Refundable Tax Credit.*

*This document is an outline of items that will be covered during the pre-production meeting. Please use this time with the New Mexico Film Office and New Mexico Taxation and Revenue Department to ask specific questions you may have about the refundable tax credit process.*

### Introductions

#### Before Pre-production meeting:

- **Submit to NMFO:**
- **Press Release:** an approved press release must be released from NMFO before principal photography begins.
  - Announcements for extra casting / casting calls must not include name of the production until an official press release has been sent from NMFO.
- **Film Crew Advancement Program (FCAP):** The FCAP program provides a 50% reimbursement of the qualifying participants' wages for up to 1040 hours physically worked by the crew member. Hired NM crewmembers must be advancing in their department.
  - Send the productions federal W-9 form ASAP to [rochelle@nmfilm.com](mailto:rochelle@nmfilm.com).
  - Phase I for FCAP must be completed before principal photography begins via the online portal.
  - The NMFO provides a program for the film and media industry to connect with and hire NM veterans. [Operation Soundstage \(OSS\)](#) is a NM veteran crew training program under the Film Crew Advancement Program (FCAP). [Click here for a listing of OSS resumes.](#)
- Fill out the [Non-resident below-the-line crew credit / "Giveback spreadsheet"](#)

### Project registration review

- **NMFO to review/confirm information provided by production**
  - Confirm incentive amount
  - Project registration form – changes/updates
  - Budget top sheet – changes/updates
  - Confirm date of last NM expenditure
  - Reminder, all current incentive forms are found at [www.nmfilm.com](http://www.nmfilm.com) and current film tax credit forms are found at <http://www.tax.newmexico.gov/Tax-Professionals/film-production-tax-credit.aspx>.
- **Incentive overview:**
  - New Mexico offers a 25% base refundable tax credit.
  - An additional 5% credit is available [for standalone pilots intended for series television](#) in New Mexico and series television productions intended for commercial distribution with an order for at least six episodes in a single season with a NM budget for each of those 6 episodes is \$50K or more.

- An additional 5% credit is available if certain criteria are met regarding the use of qualified production facilities (soundstage / western set).
- An additional 5% shall be applied for payments for direct production expenditures and postproduction expenditures in rural area, in New Mexico but at least sixty miles outside of the exterior boundaries of Bernalillo and Santa Fe Co. Click here for the [Map](#).
- The uplifts for a qualified production facility and standalone pilots are not stackable (i.e. production cannot receive an extra 10% with this combination).

## **During Production:**

- Daily call sheets and one-liners/list of filming locations and dates emailed to [nm.film@nmfilm.com](mailto:nm.film@nmfilm.com)
- Daily COVID test results emailed to [carrie@nmfilm.com](mailto:carrie@nmfilm.com) and [morgan@nmfilm.com](mailto:morgan@nmfilm.com) by 10:00 am
- **Statewide Liaisons:** Throughout the State, the NMFO works with many individuals with local knowledge and relationships who assist with a variety of industry activities. These activities may include searching for local filming locations (scouting), relaying location information, submitting location photographs, collecting statistics, securing permits and facilitating production and community relations.
- If you budget, principal photography dates, etc. have changed, send NMFO updated forms to NMFO.
- NMFO is here for you. During principal photography please reach out to us with any questions or issues – [nm.film@nmfilm.com](mailto:nm.film@nmfilm.com).

## **Wrap:**

- Email [nm.film@nmfilm.com](mailto:nm.film@nmfilm.com)
  - post accounting contact information for the NMFO website
  - final Crew list (excel sheet only)
  - final Vendor list (excel sheet only)

## **Tax Credit submission process:**

- Signed letter stating all outstanding debt has been paid.
- If participating in NRCE these additional items must be provided:
  - Proof that giveback fulfillment
  - 5 set photos to be used of social media, NMFO handouts, NMFO website, etc.
- Stats Form
- Copy of the New Mexico Taxation and Revenue tax credit application: <http://www.tax.newmexico.gov/Tax-Professionals/film-production-tax-credit.aspx>.
  - Is a CPA audit needed? If the amount of the requested tax credit is more than \$5M; an audit conducted by a CPA licensed to practice in New Mexico must include the audit results with the application.
  - If the tax credit is less than \$5M a third-party audit is NOT required.
- **End Credit:** Per SB 2 - page 42 and page 43: Section 7-H: A production for which the new film production tax credit is claimed pursuant to Paragraph (1) of Subsection B of this section shall contain an acknowledgment to the state of New Mexico. Unless otherwise agreed upon in writing by the film production company and the division, the acknowledgment shall be in the end screen credits that the production was filmed in New Mexico and a three-second static or animated state logo provided by the division shall be included and embedded in the following: (1) end screen credits before the below-the-line crew crawl for the life of the project of long-form narrative film productions; and (2) body of the program for the life of television episodes, the placement of which shall be: (a) in the opening sequence; (b) as a bumper into or out of a commercial break; or (c) in a prominent position in each single project's end credits with no less than a half screen exposure, but not covering content."
  - [CLICK HERE](#) for NMFO logo

- In addition to the logo, there must be a written acknowledgement (required for all projects). Accepted examples are as follows: “Filmed on Location in the State of New Mexico” or “Thank You to the State of New Mexico,”.
- Requests to use an alternative must be emailed to [nm.film@nmfilm.com](mailto:nm.film@nmfilm.com)
- Questions for NMFO?
- NMFO to turn the meeting over to NMTRD team

## **Contact Information:**

### **New Mexico State Film Office**

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NMFO Incentive Email: <a href="mailto:nm.film@nmfilm.com">nm.film@nmfilm.com</a>		

### **New Mexico Taxation and Revenue Department (NMTRD) – Film Credit Unit**

**NMTRD ACD team:** [TRD-FilmCredit@state.nm.us](mailto:TRD-FilmCredit@state.nm.us) or 505-795-1735

\*Contact ACD for questions related what expenditures qualify, vendor checks, residency questions and the RPD-41381 form. Click here to review the [TRD FYI-370](#) (the document is the last link on the page).

**NMTRD RPD team:** [businesscredit.mgr@state.nm.us](mailto:businesscredit.mgr@state.nm.us) or 505-827-0792

\*Contact RPD for questions relating to the RPD-41228 form, filing your tax form and questions about payout. Please note e-filing will process your return faster. Click here to start the process: <http://tax.newmexico.gov/online-services/>